DOCUMENT RESUME

ED 364 982 EA 025 525

AUTHOR	Cuzzetto, Charles
TITLE	Internal Auditing for School Districts.
REPORT NO	ISBN-0-910170-63-0
PUB DATE	93
NOTE	104p.
AVAILABLE FROM	ASBO International, 11401 North Shore Drive, Reston, VA 22090.
PUB TYPE	Guides - Non-Classroom Use (055)
EDRS PRICE	Document Not Available from EDRS.
DESCRIPTORS	*Accountability; *Audits (Verification); *Educational Finance; Elementary Secondary Education; Evaluation Methods; *Financial Audits; Inspection; *Program Administration; Quality Control; Recordkeeping; School Districts

ABSTRACT

This book provides guidelines for conducting internal audits of school districts. The first five chapters provide an overview of internal auditing and describe techniques that can be used to improve or implement internal audits in school districts. They offer information on the definition and benefits of internal auditing, the role of internal auditing in the district control system, policy and procedure, the development of an internal audit plan, and internal-audit methodologies. Samples of hands-on documents accompany each chapter. The last chapter provides audit guides for the following areas: revenues, disbursements, accounting, fixed assets, cash and investments, student activity funds, transportation, food service, purchasing, warehousing, budgeting, record retention, maintenance and repair, sale of surplus material, risk management, affirmative action, labor negotiations, debt service and capital projects, human resources, management information services, and vendor/contractor conflicts of interest. Four figures are included. (LMI)

****
* Reproductions supplied by EDRS are the best that can be made *
* from the original document. *
****